

**Final Countywide Taxable Values  
Report 233b**

**Form PT-200**  
pt-200.xls Rev. 2/01

County: \_\_\_\_\_ Year: \_\_\_\_\_

**Real Estate - Land**

	Numbers/Parcels	Taxable Values
Residential - primary use	_____	\$ _____
Residential - not primary use	_____	\$ _____
Commercial and industrial - improved	_____	\$ _____
Agricultural (non-FAA) - improved	_____	\$ _____
Agricultural (FAA)	_____	\$ _____
Unimproved land (non-FAA)	_____	\$ _____
<b>Total assessment of land real estate</b>		<b>A.</b> \$ _____

**Real Estate - Buildings, Structures, Etc.**

Residential - primary use	_____	\$ _____
Residential - not primary use	_____	\$ _____
Commercial and industrial	_____	\$ _____
Agricultural	_____	\$ _____
<b>Total assessment of structures</b>		<b>B.</b> \$ _____
<b>Total real property (A + B)</b>		\$ _____

**Personal Property**

Fee-in-lieu property	_____	\$ _____
Age-based property	_____	\$ _____
Manufactured/mobile homes - primary res.	_____	\$ _____
Manufactured/mobile homes - other	_____	\$ _____
Commercial and industrial machinery	_____	\$ _____
Trade fixtures	_____	\$ _____
Other personal property	_____	\$ _____
Total personal property	_____	\$ _____
<b>Total personal property minus fee-in-lieu</b>		<b>C.</b> \$ _____
<b>Grand total, locally assessed property (A + B + C)</b>		\$ _____

**Certification by County Assessor and Auditor**

I, \_\_\_\_\_, as County Assessor certify that the information contained herein is true and correct in compliance with UCA 59-2-913.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

I, \_\_\_\_\_, as County Auditor certify that the information contained herein is true and correct in compliance with UCA 59-2-913.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

\*\*\*This information is sent in the format of a computer generated report from each county auditor to the State Tax Commission; therefore this form is not being used currently.

<p style="text-align: center;"><b>Instructions</b> Final Countywide Taxable Values Report 233b</p>	<p style="text-align: center;"><b>Form PT-200</b> pt-200-inst.doc Rev. 2/01</p>
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<p>Prepared by: County Auditors and County Assessors Statutory reference: UCA §59-1-210 &amp; Article 13, Section 11, Utah Constitution, Due date: February 27</p>
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## General Information

Report 233b gives the countywide taxable values for locally assessed properties, including real and personal properties, as reported by county assessors on the assessment rolls.

The report is divided into three basic sections, reporting locally assessed values for:

- 1) real estate
- 2) buildings, structures, etc.
- 3) personal property

These categories are further broken down into subcategories.

The report is prepared by county assessors and reviewed by county auditors.

## Instructions

Parcel counts and taxable values should be reported in the appropriate categories based upon the following definitions.

### Real Estate – Land

Real Estate is the possession of, claim to, ownership of, or right to the possession of land and improvements, as explained in UCA §59-2-102.

#### Residential – Primary Use

Primary residential land is assessed at 55 percent of market value. Land in excess of one acre should be reported as Unimproved Land. (UCA §59-2-103)

#### Residential – Not Primary Use (Improved)

Secondary improved residential land is assessed at 100 percent of market value. This includes property such as vacation homes and time-share property.

#### Commercial and Industrial (Improved)

The Land upon which a commercial or industrial improvement is being assessed.

**Agricultural – Non FAA (Improved)**

Land Valued at 100% of market value upon which an agricultural improvement is being assessed.

**Agricultural – FAA**

Land assessed under the Farmland Assessment Act, including barns, sheds, greenhouses, dams, ponds. Does not include land that is under the farmhouse.

**Unimproved Land (Non FAA)**

All Vacant Land assessed at 100% of market value.

**Homesite Value**

There is not a category for homesite value. What was formerly reported as homesite value is to be reported in one of the other categories as appropriate. In most cases this will be Residential Primary. However, if it is land that a commercial building sits on, it should be reported as Commercial and Industrial.

**Real Estate – Buildings, Structures, Etc.****Residential – Primary Use**

All primary residential buildings and structures assessed at 55% of market value. (UCA §59-2-103)

**Residential – Not Primary Use**

All secondary residential buildings and structures assessed at 100% of fair market value (e.g., vacation homes, secondary homes and time-shares.)

**Commercial and Industrial**

All buildings and structures coded as commercial or industrial are assessed at 100% of Market Value.

**Agricultural**

All buildings and structures coded as agricultural use are assessed at 100% of Market Value.

**Personal Property****Fee-in-lieu Property**

Report all registered motor vehicles that weigh 12,001 pounds or more and are subject to the uniform fee in this category. (UCA §59-2-405)

**Age-based Property**

Report all registered motor vehicles that weigh 12,000 pounds or less and are subject to the age-based uniform fee in this category. (UCA §59-2-405.1)

**Manufactured/Mobile Homes – Primary Use**

All manufactured or mobile homes permanently affixed to real estate will be valued at 55% of market value. (UCA §59-2-602)

**Manufactured/Mobile Homes – Other**

All other manufactured or mobile homes classified as Personal Property are valued at 100% of market value.

## **Parcel & Building Counts**

### **Parcel Counts**

Report the number of separately assessed parcels of land for each category. If a parcel is assessed under more than one category, it should be included in those categories.

### **Number – Buildings & Structure**

Report the number of separately assessed buildings and structures. Where there is more than one building or structure on a parcel of land, each building or structure is counted separately.

### **Number – Personal Property**

Fee-in-lieu Property – The number of individual registered vehicles subject to the age-based uniform fee.

Manufactured/Mobile Homes (Primary Residential Use) – The number of individual manufactured or mobile homes being assessed. Where more than one mobile home is assessed on a single account or assessment record, each mobile home is counted.

Mobile Homes (Other) – These shall be treated the same as the previous category.

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## **Verification**

The State Tax Commission does not verify the data on this form. The data is used to develop parcel counts and other information provided to the state auditor's office.

County: \_\_\_\_\_ Year: \_\_\_\_\_

Current Year Taxes												Other Collections			
1  Taxing Entities	2  Year End Value	3  RDA Value	4  Adjusted Value	5  Tax Rate	6  Taxes Charged	7	8	9	10	11  Taxes Collected	12  Annual Collection Rate	13  Fee-in-lieu Revenue	14  Misc. Collect.	15	16
						Treasurer's Relief								Delinq./Redempt.	
						Unpaid Taxes	Abate-ments	Other	Total Relief					Tax	Interest/ Penalty
Certification by County Treasurer															

I, \_\_\_\_\_, as County Treasurer certify that the information contained herein is true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*Please refer to instructions for additional information*

<b>Instructions</b> <b>Year-end Statement of Taxes Charged,</b> <b>Collected &amp; Disbursed</b> <b>Report 750</b>	<b>Form PT-205</b> pt-205-inst.doc Rev. 04/01
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Prepared by: County Treasurers Statutory reference: UCA §59-1-210 & Article 13, Section 11, Utah Constitution Due date: March 31
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## General Instructions

1. **Taxing Entities**  
List the various taxing entities in your county.
  
2. **Year-end Value**  
Enter the taxable value of all real, personal and centrally assessed property after all county board of equalization changes have been posted to the assessment roll. **Do not** include fee-in-lieu, rail cars and motor carrier values. If your computer system does not allow you to separate these values, then include the revenue in the taxes collected in column 11. The value reported in this column should equal the value reported by county auditors on Report 233b. Centrally assessed values will be reported as of December 31.
  
3. **RDA Value**  
The value of property as shown on the last equalized assessment roll as certified by the county assessor, Utah Code Ann. §17B-4-503(e).  
This value is based on the increment taken by the RDA agency and not the Increment available. The RDA value is calculated by dividing the entity's increment received by the agency by the entity's tax rate. This value shall be equal to the tax increment value listed on line 8 of Report 700.
  
4. **Adjusted Value**  
Subtract column 3 from column 2 and enter the result here. This is the year-end value adjusted for RDA.
  
5. **Tax Rate**  
Enter the prior year's approved tax rate.
  
6. **Taxes Charged**  
Multiply column 4 by column 5 and enter the result here.
  
7. **Unpaid Taxes**  
Enter all unpaid taxes for real, personal, and centrally assessed property that were assessed for the current year. Include all preliminary and subsequent tax sales.

- 8. Abatements**  
Enter the amount of tax relief granted for veteran and blind exemptions, additional 20 percent tax relief and indigent abatements; this column should not include circuit breaker tax credits.
- 9. Other**  
Enter all other forms of relief including adjustments for double assessments, illegal and erroneous assessments, overages and shortages, adjustments granted by the county governing body, corrections of errors and omissions, pumping plant exemptions, the taxes resulting from the difference between the current and previous year's tax rates for personal property and any other adjustments.
- 10. Total Relief**  
Add columns 7, 8 and 9, and enter the result here.
- 11. Total Taxes Collected**  
Subtract column 10 from column 6 and enter the result here. This is the total taxes collected and distributed to the entity for the current year. If amounts are collected but not distributed, provide a footnote identifying such amounts.
- 12. Collection Rate**  
Divide column 11 by column 6 and enter the result here. The calculation is carried out to two decimal places.
- 13. Fee-in-lieu**  
Enter all revenue collected for property subject to an in-lieu fee. This includes registered property subject to the 1.5 percent fee as well as aircraft subject to the 1 percent or .5 percent fee rates and uniform fee based on the age. This column should also include revenue collected by the State Tax Commission for utility companies' trucks and distributed to the counties.
- 14. Miscellaneous Collections**  
Enter all collections other than those for current taxes charged. Miscellaneous collections should include such items as FAA rollback taxes and interest earnings. Prior year collected amounts refunded to taxpayers as the result of a tax commission decision or court order should be included in this column as a negative amount. This column should also include revenue received from state assessed commercial vehicles (motor carriers).
- 15. Delinquent Taxes**  
Enter all delinquent property tax revenues for real, personal and centrally assessed properties for the previous years.
- 16. Interest & Penalty**  
Enter all penalties and interest charged and collected on delinquent taxes. This includes the two percent penalty for real property as well as the penalties collected on personal property pursuant to UCA 59-2-307 & 309. Any collections to cover administration costs such as title searches for the May tax sale or costs in conjunction with seizure and sale procedures should be accounted for in this column.

**County Auditor Annual Report  
on Redevelopment Project Areas  
Report 700**

**Form PT-210**  
pt-210.xls Rev. 4/01

County: \_\_\_\_\_ Year: \_\_\_\_\_

Redevelopment agency, project area: \_\_\_\_\_

**Taxable value**

**1A** Locally assessed real property value

**1B** Personal property value

**1C** Centrally assessed property value

**1D Total taxable value (add lines 1A, 1B and 1C)**

**Base Taxable Value**

**2A** Locally assessed real property value.

Base taxable value adjustments:

a Qualifying decrease in the minimum basic levy ; 17B-4-1006 (1)(b)

b a statute enacted by the Legislature ; 17B-4-1006 (2)(a)(I)(A)

c a judicial decision ; 17B-4-1006 (2)(a)(I)(B)

d an order from State Tax Comm. (59-2-704(2) ) ; 17B-4-1006 (2)(a)(I)(C)

e change in exemption under Utah Constitution ; 17B-4-1006 (2)(a)(I)(D)

f incr. / decr. in the percentage of fair market value 17B-4-1006 (2)(a)(I)(E)

g decrease in cert. tax rate( 59-2-924 (2)(c) or (d)(I) ) ; 17B-4-1006 (2)(ii)(A)

h Total adjustments (add lines a through g)

**2B** Locally assessed real property value (line 2A minus h)

**2C** Locally assessed personal property value

**2D** Centrally assessed property value

**2E Base taxable value (add lines 2B, 2C and 2D)**

**Marginal Value**

**3 Marginal Value (line 1D minus line 2E)**

**Incremental Value**

**4** Percentage of adjusted tax increment

**5 Incremental value (line 3 x line 4)**

**6 Combined Incremental Value (if applicable)**

**Tax Increment**

**7 Redevelopment Project Tax Rate**

**8 Tax increment available** (line 5 or line 6) x (line 7)

**9** Tax increment **requested** by the Redevelopment agency

**10** Adjustments - Please explain

**11** Tax Increment **actually paid** to the Redevelopment Agency (line 9 adjusted by line 10)

**12 Tax increment value** based on tax increment actually paid (line 11 divided by line 7)

**Signature of County Auditor**

Name (please print): \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Return completed report to:**

State Tax Commission  
Property Tax Division, Third Floor  
210 N 1950 W  
SLC, UT 84134



<b>Instructions</b> <b>County Auditors Annual Report</b> <b>700 Report</b>	<b>Form PT-210</b> pt-205-inst.doc Rev. 04/01
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Prepared by:	County Auditor
Statutory Reference:	UCA §17A-2-1218
Due date:	March 31

## General Instructions

### 1. — Taxable Value

#### Line 1A — Locally Assessed Real Property

Enter the value of locally assessed real property from the previous year's tax roll.

#### Line 1B — Locally Assessed Personal Property

Enter the value of locally assessed personal property from the previous year's tax roll.

#### Line 1C — Centrally Assessed Property

Enter the value of centrally assessed property as provided by the State Tax Commission.

#### Line 1D — Total Taxable Value

Add lines 1A, 1B, and 1C, and enter the total here.

### 2. — Base Taxable Value

#### Line 2A — Locally Assessed Real Property

Enter the value of locally assessed real property for the base year.

#### Line a — Qualifying Decrease in minimum basic school levy – Utah Code Ann. § 17B-4-1006 (1)(b)

If there is a "Qualifying Decrease" in the minimum basic school levy under Section 59-2-902 that would result in reduction of the amount of tax increment to be paid to an agency; the base taxable value of taxable property within the project area shall be reduced to the extent necessary, even below zero, to provide the agency with approximately the same amount of tax increment that would have been paid had the qualifying decrease not occurred.

#### Line b — A statute enacted by Legislature - Utah Code Ann. § 17B-4-1006 (2)(a)(i)(A)

An increase or decrease resulting from a statute enacted by the Legislature or by the people through an initiative.

#### Line c — A judicial decision - Utah Code Ann. § 17B-4-1006 (2)(a)(i)(B)

An increase or decrease resulting from a judicial decision.

#### Line d — An adjustment based on factoring - Utah Code Ann. § 17B-4-1006 (2)(a)(i)(C)

An increase or decrease resulting from an order from the State Tax Commission to a county to adjust or factor its assessment rate under Subsection 59-2-704(2).

**Line e — Change in exemption - Utah Code Ann. § 17-4-1006 (2)(a)(i)(D)**

Any increases or decreases resulting from a change in exemption provided in Utah Constitution Article XIII, Section 2 or Section 59-2-103

**Line f — Change in fair market value - Utah Code Ann. § 17B-4-1006 (2)(a)(i)(E)**

Any increases or decreases resulting from the changes in the percentage of fair market value, as defined under Section 59-2-102

**Line g — Decrease in county's certified tax rate - Utah Code Ann. § 17B-4-1006 (2)(a)(ii)**

The base taxable value shall be adjusted to the extent necessary, even below zero, to provide the agency with approximately the same amount of revenue the agency would have received without a reduction in the county's certified tax rate if in that year there is a decrease in the county's certified tax rate under Section 59-2-924 (2)© or (d)(i). This adjustment may be made if the decrease is more than 20% or the reduction would result in a reduction of the amount of tax increment to be paid to the agency.

**Line h — Total adjustments**

Add all the adjustments from line a through g.

**Line 2B — Adjusted Locally Assessed Real Property**

Subtract line h from line 2A.

**Line 2C — Locally Assessed Personal Property Value**

Enter the value of locally assessed personal property for the base year.

**Line 2D — Centrally Assessed Property Value**

Enter the value of centrally assessed property, as received from the State Tax Commission, for the base year.

**Line 2E — Base Taxable Value**

Add line 2B, 2C and 2D.

**Line 3 — Marginal Value**

Subtract Line 2 from 1 and enter the result here.

**Line 4 — Percentage of adjusted tax increment**

Tax increment adjustment based on the provisions listed Sections 17B-4-1003 or 17B-4-1004.

**Line 5 — Incremental Value**

Multiply line 3 by line 4 and enter the result here.

**Line 6 — Combined Incremental Value**

Enter the combined incremental value, if applicable, per Section 17B-4-503(b).

**Line 7 — Redevelopment Project Tax Rate**

The tax rate for the redevelopment project.

**Line 8 — Tax Increment Available**

If the redevelopment agency has combined incremental value, then multiply line 6 by line 7; otherwise, multiply line 5 by line 7.

**Line 9 — Tax Increment Requested**

Enter the tax increment requested by the redevelopment agency.

**Line 10 – Adjustments**

Any type of adjustments made to the tax increment requested, including treasurer's relief or delinquencies.

**Line 11— Tax Increment Actually Paid**

Enter the tax increment actually paid to the redevelopment agency by the county treasurer.

**Line 12 — Tax Increment Value**

Line 10 divided by line 7. This number shall be the same number as reported by the county treasurer on Report 750.

# Redevelopment Agency Worksheet Report 695A

**Form PT-215**  
pt-215.xls Rev. 4/01

County: \_\_\_\_\_ Redevelopment Agency: \_\_\_\_\_

## Redevelopment Project Tax Rate

Entities Affected by the RDA	Last Year's Tax Rate

**1. Redevelopment Agency Area Tax Rate** (sum of last year's rates)

## Taxable Value

<b>2A</b> Locally assessed real property value	
<b>2B</b> Personal property value	
<b>2C</b> Centrally assessed property value	
<b>2D Total taxable value</b> (add lines 2A, 2B, and 2C)	

## Base Taxable Value

<b>3A</b> Locally assessed real property value		
<b>Adjustments to base taxable value</b>		
a Qualifying decrease in minimum basic levy [17B-4-1006(1)(b)]		
b Statutes enacted by the legislature [17B-4-1006(2)(a)(i)(a)]		
c Judicial decisions [17B-4-1006(2)(a)(i)(b)]		
d Orders from State Tax Commission [17B-4-1006(2)(a)(i)(c)]		
e Exemption change under Utah Constitution [17B-4-1006(2)(a)(i)(b)]		
f Inc/dec in percentage of fair market value [17B-4-1006(2)(a)(i)(e)]		
g Certified tax rate decrease [59-2-924(2)(c) or (d)(i) & 17B-4-1006(2)(ii)(a)]		
h Total adjustments (add lines a through g)		
<b>3B</b> Locally assessed real property adjusted value (line 3A minus h)		
<b>3C</b> Locally assessed personal property value		
<b>3D</b> Centrally assessed property value		
<b>3E Base taxable value</b> (add lines 3B, 3C and 3D)		

## Marginal and Incremental Value

<b>4</b> Marginal value (line 2D minus line 3E)	
<b>5</b> Percentage of adjusted tax increment	
<b>6</b> Incremental value (line 4 multiplied by line 5)	
<b>7</b> Combined incremental value (if applicable)	
<b>8</b> Tax increment <b>requested</b> by the redevelopment agency	
<b>9 Incremental value</b> based on the requested increment (line 8 divided by line 1)	

## Redevelopment Agency Current Year Value

<b>10</b> The lesser of (line 6 or line 7) or line 9 (enter on column 6 of Report 697)	
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## Certification of County Auditor

I, \_\_\_\_\_, as County Auditor certify that the information contained herein is true and correct in compliance with UCA 59-2-913.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

<b>Instructions</b> Redevelopment Agency Worksheet Report 695A	<b>Form PT-215</b> pt-215-inst.doc Rev. 04/01
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Prepared by: Statutory reference: Due date:	County auditor UCA §59-2-913 & 924 June 8
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## General Information

This worksheet is to be completed by county auditors for each redevelopment agency. It calculates a value adjustment to subtract from the value of each affected taxing entity.

## Instructions

### Line 1 — Total Area Rate

County auditors will list all of the taxing entities that are within the boundaries of the RDA in the first column, and each taxing entity's total tax rate for the previous year in the second column. Add all of last year's tax rates and enter the total on line 1.

### Line 2A — Locally Assessed Real Property

Enter the value of locally assessed real property from the current year's tax roll.

### Line 2B — Locally Assessed Personal Property

Enter the value of locally assessed personal property from the current year's tax roll.

### Line 2C — Centrally Assessed Property

Enter the value of centrally assessed property as provided by the State Tax Commission.

### Line 2D — Total Current Year RDA Value

Add lines 2A, 2B and 2C, and enter the total here.

### Line 3A — Locally Assessed Real Property

Enter the value of locally assessed real property for the base year.

### Line a — Qualifying Decrease in minimum basic school levy – Utah Code Ann. § 17B-4-1006 (1)(b)

If there is a "Qualifying Decrease" in the minimum basic school levy under Section 59-2-902 that would result in reduction of the amount of tax increment to be paid to an agency; the base taxable value of taxable property within the project area shall be reduced to the extent necessary, even below zero, to provide the agency with approximately the same amount of tax increment that would have been paid had the qualifying decrease not occurred.

### Line b — A statute enacted by Legislature - Utah Code Ann. § 17B-4-1006 (2)(a)(i)(A)

An increase or decrease resulting from a statute enacted by the Legislature or by the people through an initiative.

**Line c — A judicial decision - Utah Code Ann. § 17B-4-1006 (2)(a)(i)(B)**

An increase or decrease resulting from a judicial decision.

**Line d — An adjustemnt based on factoring - Utah Code Ann. § 17B-4-1006 (2)(a)(i)(C)**

An increase or decrease resulting from an order from the State Tax Commission to a county to adjust or factor its assessment rate under Subsection 59-2-704(2).

**Line e — Change in exemption - Utah Code Ann. § 17-4-1006 (2)(a)(i)(D)**

Any increases or decreases resulting from a change in exemption provided in Utah Constitution Article XIII, Section 2 or Section 59-2-103

**Line f — Change in fair market value - Utah Code Ann. § 17B-4-1006 (2)(a)(i)(E)**

Any increases or decreases resulting from the changes in the percentage of fair market value, as defined under Section 59-2-102

**Line g — Decrease in county's certified tax rate - Utah Code Ann. § 17B-4-1006 (2)(a)(ii)**

The base taxable value shall be adjusted to the extent necessary, even below zero, to provide the agency with approximately the same amount of revenue the agency would have received without a reduction in the county's certified tax rate if in that year there is a decrease in the county's certified tax rate under Section 59-2-924 (2)© or (d)(i). This adjustment may be made if the decrease is more than 20% or the reduction would result in a reduction of the amount of tax increment to be paid to the agency.

**Line h — Total adjustemnts**

Add all the adjustments from line a through g.

**Line 3B — Adjusted Locally Assessed Real Property**

Subtract line h from line 3A.

**Line 3C — Locally Assessed Personal Property Value**

Enter the locally assessed personal property value for the base year.

**Line 3D — Centrally Assessed Property Value**

Enter the centrally assessed property value for the base year as reported by the State Tax Commission.

**Line 3E — Total Base Year Value**

Add lines 3B, 3C and 3D and enter the total here.

**Line 4 — Marginal Value**

Subtract line 3E from line 2D and enter the result here.

**Line 5 — Percentage of Adjusted Tax Increment**

Tax increment adjustment based on the provisions listed Sections 17B-4-1003 or 17B-4-1004.

**Line 6 — Incremental Value**

This is the adjusted incremental value, multiply line 4 by line 5 and enter the result here.

**Line 7 — Combined Incremental Value**

Enter the combined incremental value, if applicable, per Section 17B-4-503(b).

**Line 8 — Tax Increment Requested by the Redevelopment Agency**

Enter the tax increment requested by the redevelopment agency.

**Line 9 — Incremental Value**

This is the incremental value based on the tax increment requested, calculated by dividing line 8 by line 1.

**Line 10 — Redevelopment Agency Current Year Value**

This figure is the lesser of line 9 or (line 6 or line 7). It is also entered on Report 697 column 6.

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**Verification**

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1. The State Tax Commission verifies line 1 by looking at the previous year's area tax rates as found in last year's nomenclature book.
2. County auditors are expected to prepare and to verify this form.

<p><b>Report of the Sum of Taxable Values by the County Assessor</b></p> <p><b>Report 697</b></p>	<p><b>Form PT-220</b></p> <p>pt-220.xls Rev. 2/01</p>
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<p><b>Report of the Sum of Taxable Values by the County Assessor</b></p> <p><b>Report 697</b></p>	<p><b>Form PT-220</b></p> <p>pt-220.xls Rev. 2/01</p>
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**County:** \_\_\_\_\_ **Year:** \_\_\_\_\_

[illegible]

Note: The value listed for redevelopment is the total of all the RDAs (Report 695A) affecting the entity.

### Certification by County Assessor and Auditor

I, \_\_\_\_\_, as County Assessor certify that the information contained herein is true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

I, \_\_\_\_\_, as County Auditor have examined the information submitted on this statement and have found it to be true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



<b>Instructions</b> Report of the Sum of Taxable Values by the County Assessor Report 697	<b>Form PT-220</b> pt-220-inst.doc Rev. 2/01
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Prepared by:	County Assessor
Statutory reference:	UCA §59-2-924, Tax Commission Administrative Rule R884-24P-24
Due date:	June 1

## General Information

Report 697 is the summary of taxable values for each entity adjusted for redevelopment value.

The form lists property values by entity and is filled out by county assessors with assistance from county auditors. Once completed, this form is sent to county auditors. The values are reported as follows:

- real property as of January 1, as assessed by county assessors;
- personal property includes all that has been billed for the current year; estimates for unbilled property shall also be included in this figure; and,
- centrally assessed property value of properties as assessed and reported by the State Tax Commission.

## Instructions

### Column 1– Taxing Entities

List all the taxing entities in the county.

### Column 2 – Real Property

Enter the taxable value of land and buildings assessed by county assessors (do not include attached personal property).

### Column 3 – Personal Property

Enter the taxable value of personal property assessed by county assessors on the rolls as of the lien date, plus any estimate for property not yet taxed. This column does not include fee-in-lieu or age-based property.

### Column 4 – Centrally Assessed Property

Enter the taxable value of property assessed by the State Tax Commission. The State Tax Commission reports these values to county auditors by June 8 (59-2-802 UCA). This column includes car and bus values.

### Column 5 – Sum of Taxable Values

Add columns 2, 3, and 4 and enter the total here.

**Column 6 – Total RDA Value**

Enter the current RDA value from line 9 of Report 695A.

**Column 7 – Adjusted Taxable Value**

Subtract column 6 from column 5 and enter the total here. This number will be used on reports 694 or 694A, 712A and 713 or 713A.

**Note**

It is important that county auditors review the methods and procedures used by county assessors. For example: over-estimating personal property results in revenue shortfalls.

<p><b>Report of New Growth Adjustments</b></p> <p><b>Report 714</b></p>	<p><b>Form PT-225</b></p> <p>pt-225.xls Rev. 2/01</p>
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<p><b>Report of New Growth Adjustments</b></p> <p><b>Report 714</b></p>	<p><b>Form PT-225</b></p> <p>pt-225.xls Rev. 2/01</p>
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**County:** \_\_\_\_\_ **Year:** \_\_\_\_\_

[illegible]

### Certification by County Assessor and Auditor

I, \_\_\_\_\_, as **County Assessor** certify that the information contained herein is true and correct in compliance with UCA 59-2-924.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

I, \_\_\_\_\_, as **County Auditor** have examined the information submitted on this statement and have found it to be true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

<b>Instructions</b> Report of New Growth Adjustments Report 714	<b>Form PT-225</b> pt-225-inst.p65 Rev. 2/01
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Prepared by:	County Assessor
Statutory reference:	UCA §59-2-906.3 & 924
Due date:	June 1

## General Information

Report 714 shows the change in value by entity, which occurred between the previous and current tax year as a result of factoring, reappraisal, or legislative changes. This report is used in the calculation of new growth.

County assessors are to report any increase or decrease that occurred in the county from a factoring order, reappraisal or legislative change. Values should be listed by entity.

## Instructions

### Column 1 – Taxing Entity

List each taxing entity in the county.

### Column 2 – Increase or Decrease In Taxable Value From Reappraisal

Enter the amount of each entity's total value resulting from reappraisal.

### Column 3 – Increase or Decrease In Taxable Value From Factoring

Enter the amount of each entity's total value resulting from factoring orders issued by the county or the State Tax Commission. This helps ensure that the entity is following any orders issued by the courts, the State Tax Commission or the local board of equalization.

### Column 4 – Increase or Decrease In Taxable Value

Enter the amount of each entity's total value resulting from legislative changes and/or court decisions.

### Column 5 – Total Value Adjustments

Add the amounts in columns 2, 3 and 4 and enter the total here. Transfer this total to column 4 of Report 712A.

# Calculations of New Growth 712A Report

**Form PT-230**  
pt-230.xls Rev. 6/01

**County:** \_\_\_\_\_ **Year:** \_\_\_\_\_

[illegible]

**Certification by County Auditor**

I, \_\_\_\_\_, certify that the information contained herein is true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

<b>Instructions</b> Calculations of New Growth Report 712A	<b>Form PT-230</b> pt-230-inst.doc Rev. 6/01
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Prepared by: Statutory reference: Due date:	County Auditor UCA §59-2-924, Tax Commission Administrative Rule R884-24P-24K June 1
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## General Information

Report 712A calculates the amount of new growth within the entity from one tax year to the next.

New growth is adjusted for “growth” due to factoring orders, reappraisals or any other adjustments to assessed values and also by the annexations into or out of the entity.

### Actual New Growth

Actual new growth is the current year’s preliminary value adjusted for redevelopment tax increment plus or minus changes in value due to reappraisal, factoring and legislative changes, or court orders minus previous year’s taxable value adjusted for redevelopment tax increment.

### New Growth

New growth will be equal to actual new growth or net annexation value, based on the conditions for annexations. Please refer to State Tax Commission Rule R884-24P-24K.

## Instructions

### Column 1 – Taxing Entities

Enter the names of the taxing entities in the county. Each taxing entity should be listed and a separate calculation for new growth will be performed for each entity.

### Column 2 – Last Year’s Adjusted Taxable Value

Enter the value for each entity from column 4 of Report 750. This number is the total year-end locally assessed and centrally assessed value adjusted by the RDA value.

### Column 3 – Current Year’s Adjusted Taxable Value

Enter the amount from column 7 of Report 697. This amount is the total current year locally assessed and centrally assessed value adjusted by the RDA value.

### Column 4 – New Growth Adjustment (Reappraisal, Factoring, Legislative)

Enter the amount from column 5 of Report 714. This amount is the total adjustment due to reappraisal, factoring or legislative changes.

### Column 5 – Actual New growth

Enter the result of column 3 minus column 2 minus column 4.

**Column 6 – Net Annexation Value**

Enter the amount from column 4 of Report 710.

**Column 7 – New Growth**

Based on the criteria established in Rule R884-24P-24K, calculate the new growth.

<p><b>Net Annexations Value Report 710</b></p>	<p><b>Form PT-235</b> pt-235.xls Rev. 2/01</p>
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<p><b>Net Annexations Value Report 710</b></p>	<p><b>Form PT-235</b> pt-235.xls Rev. 2/01</p>
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**County:** \_\_\_\_\_ **Year:** \_\_\_\_\_

[illegible]

### Certification by County Assessor and Auditor

I, \_\_\_\_\_, as County Assessor certify that the information contained herein is true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

I, \_\_\_\_\_, as County Auditor have examined the information submitted on this statement and have found it to be true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



<b>Instructions</b> Net Annexations Value Report 710	<b>Form PT-235</b> pt-235-inst.doc Rev. 2/01
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Prepared by:	County Assessor
Statutory reference:	R884-24P-24
Due date:	June 1

## General Information

Report 710 is used to report the value of each annexation that occurred during the previous tax year.

County assessors will complete this form with the help of county auditors.

## Instructions

### Column 1 – Annexation

Enter the name of the annexation, as it was recorded.

### Column 2 – Current Year's Taxable Value

Enter current year taxable value of property annexed in less current year RDA value. The value of real and personal property is assessed by county assessors and the centrally assessed property value is provided by the State Tax Commission.

### Column 3 – Prior Year's Taxable Value

Enter previous year's taxable value of property annexed out less year-end RDA value. The value of real and personal property is assessed by county assessors and the centrally assessed property value is provided by the State Tax Commission.

### Column 4 – Net Annexation Value

Subtract column 3 from column 2 and enter the total here.

## Verification

The information is reviewed and certified to be accurate by county assessors and county auditors. The State Tax Commission also verifies the information.

**Single Levy Certified Tax Rate Worksheet**  
**Report 713**

**Form PT-240**  
pt-240.xls Rev. 2/01

County: \_\_\_\_\_ Tax Year: \_\_\_\_\_

Taxing Entity: \_\_\_\_\_

<b>1. Last year's property tax collections</b>		
A. Last year collections (From column 11 of Report 750) . . . . .		
B. Legislative adjustment (if any, provided by State Tax Commission) . .		
<b>C. Line 1A plus or minus any adjustment on line 1B (see instructions) . . . . .</b>		
2. Adjusted value (from column 7 of Report 697) . . . . .		
3a. Three-year BOE average rate (provided by State Tax Commission) . .		
3b. Real property taxable value (from column 2 of Report 697) . . . . .		
3c. BOE adjustment (line 3a multiplied by line 3b) . . . . .		
4. Sum of valuations (line 2 less line 3c) . . . . .		
5. Five-year average tax collection rate (provided by State Tax Commission; enter as decimal) . .		
6. Sum of valuations adjusted by collection rate (line 4 multiplied by line 5) . . . . .		
7. New growth (from column 7 of Report 712A) . . . . .		
8. Adjusted new growth (line 7 multiplied by line 5) . . . . .		
9. Current year adjusted value (line 6 less line 8) . . . . .		
10. <b>Certified tax rate</b> (line 1C divided by line 9; use six decimal places) . . . . .		

**Signature of County Auditor**

I, \_\_\_\_\_, as County Auditor certify that I have examined the information submitted on this statement and have found it to be true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

<b>Instructions</b> Single Levy Certified Tax Rate Worksheet Report 713	<b>Form PT-240</b> pt-240-inst.doc Rev. 2/01
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Prepared by: County Auditor Statutory reference: UCA §59-2-924 Due date: June 8 to the taxing entities
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## General Information

Report 713 calculates the certified tax rate for entities with only one fund/budget type.

On this form, the adjusted sum of values will be calculated and then used to calculate the certified tax rate.

## Instructions

### Line 1A – Last Year Collections

Enter the amount of collections from the previous year, from column 11 of Report 750.

### Line 1B – Legislative Adjustment

Enter the amount provided by the State Tax Commission. This amount differs each year based on legislative action.

### Line 1C – Total

Line 1A plus or minus line 1B.

### Line 2 – Adjusted Sum of Valuations

Enter the amount from column 7 of Report 697.

### Line 3a – Three-year BOE Average Rate

Enter the three-year BOE average rate provided by the State Tax Commission.

### Line 3b – Real Property Taxable Value

Enter the amount from column 2 of Report 697. This is the current year locally assessed real property value.

### Line 3c – BOE Adjustment

Multiply line 3a by line 3b and enter the amount here.

### Line 4 – Sum of Valuation

Subtract line 3c from line 2 and enter the amount here.

**Line 5 – Five-year Average Tax Collection Rate**

Enter the five-year average property tax collection rate that is calculated and provided by the State Tax Commission.

**Line 6 – Adjusted Sum of Valuation**

Multiply line 5 by line 4 and enter the amount here.

**Line 7 – New Growth**

Enter the amount from column 7 of Report 712A.

**Line 8 – Adjusted New Growth**

Multiply line 7 by line 5 and enter the amount here.

**Line 9 – Current Adjusted Value Minus New Growth**

Subtract line 8 from line 6 and enter the amount here.

**Line 10 – Certified Tax Rate**

Divide line 1c by line 9 and enter the amount here. Use six decimal places.

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**Verification**

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This form is verified by the counties; it is not sent to the State Tax Commission.

**Multiple Levy  
Certified Tax Rate Valuation Summary  
Report 713A**

**Form PT-241A**  
pt-241a.xls Rev. 2/01

**County:** \_\_\_\_\_ **Tax Year:** \_\_\_\_\_

**Taxing Entity:** \_\_\_\_\_

1.	Adjusted value (from column 7 of Report 697) .....	
2a.	Three-year average BOE adjustment (provided by State Tax Commission)	
2b.	Real property taxable value (from column 2 of Report 697) .....	
2c.	BOE adjustment (line 2a multiplied by line 2b) .....	
3.	Sum of valuations (line 1 less line 2c) .....	
4.	Five-year average tax collection rate (provided by the Tax Commission; enter as decimal) .....	
5.	Adjusted sum of valuations (line 3 multiplied by line 4) .....	
6.	New growth (from column 7 of Report 712A) .....	
7.	Adjusted new growth (line 6 multiplied by line 4) .....	
8.	<b>Current adjusted value minus new growth</b> (line 5 less line 7; to line A of Report 713B)	

**Signature of County Auditor**

I, \_\_\_\_\_, as County Auditor, certify that I have examined the information submitted on this statement and have found it to be true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

<b>Instructions</b> Multiple Levy Certified Tax Rate Valuation Summary Report 713A	<b>Form PT-241A</b> pt-241a-inst.doc Rev. 2/01
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Prepared by:	County Auditor
Statutory reference:	UCA §59-2-924
Due date:	June 8 to the taxing entities

## General Information

Report 713A is used to calculate the adjusted value used to compute the certified tax rate. It is used in conjunction with Report 713B to calculate certified tax rates for entities with more than one fund/budget type, e.g., a school district with levies for basic program, local incentive, transportation, tort liability, voted leeway, capital outlay, and 10% additional, etc.

Only one Report 713A needs to be prepared for an entity. Report 713A calculates the adjusted value necessary to produce the certified tax rate.

County auditors shall complete the worksheet before sending it to the entities.

## Instructions

### Line 1 – Adjusted Valuations

Enter the amount from column 7 of Report 697 for the current year.

### Line 2a – Three-Year Average BOE Adjustment

Enter the three-year average BOE adjustment provided by the State Tax Commission.

### Line 2b – Locally Assessed Real Property Taxable Value

Enter the amount from column 2 of Report 697.

### Line 2c –Board of Equalization Adjustment

Multiply line 2a by line 2b and enter the amount here.

### Line 3 – Sum of Valuations

Subtract line 2c from line 1 and enter the amount here.

### Line 4 – Five-Year Average Tax Collection Rate

Enter the five-year average tax collection rate as calculated and provided by the State Tax Commission. Enter the amount as a decimal.

### Line 5 – Adjusted Sum of Valuations

Multiply line 3 by line 4 and enter the amount here. This value is used in calculating the proposed tax rate.

**Line 6 – New Growth**

Enter the amount from line 7 of Report 712A.

**Line 7 – Adjusted New Growth**

Multiply line 6 by line 4 and enter the amount here.

**Line 8 – Current Adjusted Value Minus New Growth**

Subtract line 7 from line 5 and enter the amount here and on line A of Report 713B.

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**Verification**

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County auditors verify this form; it is not returned to the State Tax Commission.

<b>Multiple Levy Certified Tax Rate Worksheet Report 713B</b>	<b>Form PT-241B</b> pt-241b.xls Rev. 2/01
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County: \_\_\_\_\_ Tax Year: \_\_\_\_\_

Taxing Entity: \_\_\_\_\_

A. Current year adjusted value minus new growth (from line 8 of Report 713A) .....					
	1. Budget Type	2. Last Year's Collections (From Report 750, col. 11)	3. Adjustments (If any, provided by The Tax Commission)	4. Adjusted Last Year's Collections (Col. 2 plus or minus col. 3)	5. Certified Tax Rate (Col. 4 divided by line A)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					

**Certification and Signature**

I, \_\_\_\_\_, as County Auditor certify that I have examined the information submitted on this statement and have found it to be true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



<b>Instructions</b> Multiple Levy Certified Tax Rate Worksheet Report 713B	<b>Form PT-241B</b> pt-241b-inst.doc Rev. 2/01
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Prepared by:	County Auditor
Statutory reference:	UCA §59-2-924
Due date:	June 8 to the taxing entities

## General Information

Once the Certified Tax Rate Valuation Summary (Report 713A) is completed, the certified tax rate can be determined.

County auditors shall prepare the entire worksheet before sending it to the individual entities.

## Instructions

### Line A – Current Year Adjusted Value

Enter the amount from line 8 of Report 713A.

### Column 1 – Budget Type

List the budget types for which the certified tax rate is being calculated (e.g., general operations, tort liability, capital outlay, etc.).

### Column 2 – Last Year's Collections

Enter the amount from column 11 of Report 750.

### Column 3 – Adjustments (if any)

Enter any legislative or other adjustments supplied by the State Tax Commission.

### Column 4 – Adjusted Last Year's Collections

Enter the calculation of column 1 plus or minus column 2.

### Column 5 – Certified Tax Rate

Divide column 4 by line A and enter the amount here. This rate should be calculated to six decimal places.

## Verification

County auditors verify this form; it is not returned to the State Tax Commission.

**Single Levy Proposed Tax Rate Worksheet  
Report 694**

**Form PT-245**  
pt-245.xls Rev. 2/01

County: \_\_\_\_\_ Tax Year: \_\_\_\_\_

Taxing Entity: \_\_\_\_\_ Levy/Fund: \_\_\_\_\_

**Budgetary Information**

1. **Budgeted revenue** (total budgeted revenue from Report 693) .....

**Valuation Summary**

2. Adjusted value on tax rolls (from column 7 of Report 697) .....	<input type="text"/>
3a. Three-year BOE average rate (provided by State Tax Commission)	<input type="text"/>
3b. Real property taxable value (From column 2 of Report 697) .....	<input type="text"/>
3c. BOE adjustment (line 3a multiplied by line 3b) .....	<input type="text"/>
4. Sum of valuations (line 2 less line 3c) .....	<input type="text"/>
5. Five-year average tax collection rate (provided by State Tax Commission; enter as decimal) . . .	<input type="text"/>
6. Adjusted sum of valuations (line 4 multiplied by line 5) .....	<input type="text"/>
7. <b>Proposed tax rate</b> (line 1 divided by line 6; use six decimal places) .....	<input type="text"/>

**Certification by Taxing Entity**

I, \_\_\_\_\_, as authorized agent, do hereby certify that the budgetary amount from property tax revenue listed above was adopted and approved in compliance with all requirements prescribed by law.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Certification by County Auditor**

I, \_\_\_\_\_, as County Auditor certify that I have examined the information submitted on this statement and have found it to be true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

<b>Instructions</b> Single Levy Proposed Tax Rate Worksheet Report 694	<b>Form PT-245</b> pt-245-inst.doc Rev. 2/01
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Prepared by: Statutory reference: Due date:	Taxing entities UCA §59-2-913 June 22
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## General Information

Report 694 is used to calculate the current year's **proposed tax rate**. County auditors shall complete **all** but Lines 1 and 7 **before** sending the tax rate worksheet to each taxing entity.

## Instructions

### Line 1 – Budgeted Revenue

Enter the amount of budgeted property tax revenue for the current calendar year from the Report 693.

### Line 2 – Adjusted Value on Tax Rolls

Enter the amount from column 7 of Report 697. This value is the total locally and centrally assessed values adjusted by RDA values.

### Line 3a – Three-Year BOE Average Rate

Enter the three-year Board of Equalization average rate as reported by the State Tax Commission.

### Line 3b – Real Property Taxable Value

Enter the amount from column 2 of Report 697. This is the total value of real property for the taxing entity.

### Line 3c – BOE Adjustment

Multiply line 3a by line 3b and enter the result here. This is the total Board of Equalization adjustment.

### Line 4 – Sum of Valuations

Subtract line 3c from line 2 and enter the result here.

### Line 5 – Five-Year Average Tax Collection Rate

Enter the five-year average collection rate as calculated and reported by the Tax Commission. Enter the number as a decimal.

### Line 6 – Adjusted Sum of Valuation

Multiply line 4 by line 5 and enter the result here. This amount is the sum of the valuation for the taxing entity.

**Line 7 – Proposed Tax Rate**

Divide line 1 by line 6 and enter the result here. This calculation should be carried to six decimal places.

---

**Verification**

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County auditors review all computations made by the taxing entities and forward them to the Tax Commission.

**Multiple Levy  
Proposed Tax Rate Valuation Summary  
Report 694A**

**Form PT-246A**  
pt-246a.xls Rev. 2/01

**County Name:** \_\_\_\_\_ **Tax Year:** \_\_\_\_\_

**Entity Name:** \_\_\_\_\_

1.	Adjusted value on tax rolls (from column 7 of Report 697) . . . . .	
2a.	Three-year BOE average rate (provided by State Tax Commission)	
2b.	Real property taxable value (from column 2 of Report 697) . . . . .	
2c.	BOE Adjustment (line 2a multiplied by line 2b) . . . . .	
3.	Sum of valuations (line 1 less line 2c) . . . . .	
4.	Five-year average tax collection rate (provided by State Tax Commission; enter as decimal) . .	
5.	<b>Adjusted sum of valuations</b> (line 3 multiplied by line 4) . . . . .	

**Certification by Taxing Entity**

I, \_\_\_\_\_, as authorized agent, do hereby certify that the information listed above is in compliance with all requirements prescribed by law.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Certification by County Auditor**

I, \_\_\_\_\_, as County Auditor certify that I have examined the information submitted on this statement and have found it to be true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

<b>Instructions</b> Proposed Tax Rate Valuation Summary Report 694A	<b>Form PT-246A</b> pt-246a-inst.doc Rev. 2/01
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Prepared by:	Taxing entities
Statutory reference:	UCA §59-2-913
Due date:	June 22

## General Information

This worksheet is used for taxing entities that have more than one budget type. By using the 694A and 694B worksheets together, the taxing entities can calculate the entity's proposed tax rates for multiple budget types.

An example is a school district that has multiple budget types and each one has a separate budget amount and tax levy.

Unlike Report 694, a separate worksheet is not needed for each line item. Rather, the county needs to complete only one Report 694A, then calculate proposed tax rates on Report 694B.

County auditors prepare the entire Report 694A before sending it to the taxing entities.

## Instructions

### Line 1 – Adjusted Value on Tax Roles

Enter the amount from column 7 of Report 697. This amount is the current year value (real, personal, and centrally assessed) adjusted by the RDA value.

### Line 2a – Three-year BOE Average Rate

Enter the three-year BOE average rate as calculated and provided by the State Tax Commission. This is the three-year average adjustment to locally assessed real property created by the County Board of Equalization.

### Line 2b – Real Property Taxable Value

Enter the amount from column 2 of Report 697. This is the total locally assessed real property value.

### Line 2c – Total BOE Adjustment

Multiply line 2a by line 2b and enter the result here.

### Line 3 – Sum of Valuations

Subtract line 2c from line 1 and enter the result here.

**Line 4 – Tax Collection Rate**

Enter the five-year average collection rate as calculated and provided by the State Tax Commission. Enter the number as a decimal.

**Line 5 – Adjusted Sum of Valuations**

Multiply line 4 by line 3 and enter the result here. This amount is the taxable value used as the denominator in the calculation of the proposed tax rate for the fund/budget type of the above entity.

---

**Verification**

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County auditors verify this form; it is not returned to the State Tax Commission.

**Multiple Levy  
Proposed Tax Rate Worksheet  
Report 694B**

**Form PT-246B**  
pt-246b.xls Rev. 2/01

**County Name:** \_\_\_\_\_ **Tax Year:** \_\_\_\_\_

**Entity Name:** \_\_\_\_\_

**A. Adjusted sum of valuations** (from line 5 of Report 694A) . . . . .

	1. Fund/Budget Type	2. Budgeted Revenue Property Tax Revenues Only (from Report 693)	3. Proposed Tax Rate (column 2 divided by line A)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
<b>B.</b>	<b>Total revenue</b> (sum of column 2) . . . . .		
<b>C.</b>	<b>Total proposed tax rate</b> (sum of column 3) . . . . .		

**Certification by Taxing Entity**

I, \_\_\_\_\_, as authorized agent, do hereby certify that the budgetary amount from property tax revenue listed above was adopted and approved in compliance with all requirements prescribed by law.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Certification by County Auditor**

I, \_\_\_\_\_, as County Auditor certify that I have examined the information submitted on this statement and have found it to be true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



<b>Instructions</b> Proposed Tax Rate Worksheet Report 694B	<b>Form PT-246B</b> pt-246b-inst.doc Rev. 2/01
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Prepared by:	Taxing entities, reviewed by county auditors
Statutory reference:	UCA §59-2-913
Due date:	June 22

## General Information

This report is to be used in conjunction with Report 694A to calculate the proposed tax rates for multiple budget types.

County auditors will fill in line A of this report before sending it to taxing entities.

## Instructions

### Line A – Adjusted Sum of Valuation

Enter the amount from line 5 of Report 694A.

### Column 1 – Fund/Budget Type

Enter the type of levy being proposed (e.g., basic, general debt service, tort liability, etc.)

### Column 2 – Budgeted Revenue

Enter the amount of budgeted property tax revenue from Report 693.

### Column 3 – Proposed Tax Rate

Divide the revenue in column 2 by the value in line A and enter the result here. This calculation should be carried out six decimal places.

### Line B – Total Budgeted Revenue

Add the amounts in column 2 and enter the total here.

### Line C – Total Proposed Tax Rate

Add the amounts in column 3 and enter the total here. This calculation should be carried out six decimal places.

## Verification

County auditors verify the data on the form; it is not returned to the State Tax Commission.

**County Assessing and Collecting levies**  
**Tax Rate Summary**  
**Report 693**

**Form PT-250-CAC**  
pt-250cac.xls Rev. 2/01

**County:** \_\_\_\_\_ **Tax Year:** \_\_\_\_\_

The county governing body for the above county has set the current year's tax rates as follows:

Purpose of Tax Rate (code from Utah Code Annotated)	Certified Tax Rate (Report 713 line 10 or 713B col. 5)	Proposed Tax Rate (Report 694 line 7 or 694B col. 3)	Maximum By Law	Budgeted Revenue (Report 694 line 1 or 694B col. 2)
<b>Assess &amp; Collect – State</b> (950*) §59-2-906.1(1)			.000300	
<b>Assess &amp; Collect – County</b> (955) §59-2-906.1(4)			.000200	
<b>Mandates</b> (960) §59-2-906.3(1)			Sufficient	
<b>Reappraisal</b> (965) §59-2-906.3(2)			Sufficient	
<b>Total Tax Rate</b>			<b>Total Revenue</b>	

**Certification by Taxing Entity**

I, \_\_\_\_\_, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

Mailing address: \_\_\_\_\_

**Note:** This report must be filed with the county auditor before June 22nd.

**Certification by County Auditor**

I have examined the information submitted on this statement and have found it to be true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Note:** County auditors must forward one copy of this report to the State Tax Commission on or before June 22nd.

\* These numbers refer to the budget types used by the State Tax Commission.

<p style="text-align: center;"><b>Instructions</b> Tax Rate Summary Worksheets Report 693</p>	<p style="text-align: center;"><b>Form PT-250</b> pt-250-inst.doc Rev. 2/01</p>
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Prepared by:	Taxing entities
Statutory reference:	UCA §59-2-912 & 913
Due date:	June 22/August 17

## Purpose

Report 693 summarizes an entity's proposed and certified tax rates and also provides budgeted revenue for each budget type for the taxing entities.

## General Information

The summary sheets are similar in form for all the taxing entities within the state. A separate summary sheet should be used for each taxing entity.

County auditors shall fill in the certified rate for each budget type in the entity. These rates are found on either line 10 of Report 713 or column 5 of Report 713B. County auditors shall fill in these rates before the forms are sent to taxing entities.

Once the taxing entity receives Report 693, its representative completes the form.

In the **Proposed Tax Rate** column, the taxing entity enters the proposed tax rate found on either line 7 of Report 694 or column 3 of Report 694B.

For debt service, the certified tax rate is the same as the proposed tax rate and should equal the amount necessary to meet debt service. **Attach a debt service schedule with this form.**

In the **Budgeted Revenue** column, the taxing entity will enter the revenue figure shown on line 1 of Report 694 or column 2 of Report 694B.

County auditors complete two Report 693s for the county; one for the general funds and one for the assessing and collecting funds.

Taxing entity representatives sign and date the form and forward it to county auditors.

County auditors review each Report 693, sign and date each form and then forward all the Report 693s to the State Tax Commission.

**Note:** If the proposed tax rate is greater than the certified tax rate, the taxing entity will need to complete the truth in taxation requirements. If the entity does not want to go through truth in taxation, the entity has to reduce its proposed rate to match the certified rate and adjust the budget accordingly.

**County**  
**Tax Rate Summary**  
**Report 693**

**Form PT-250-CNY**  
pt-250cny.xls Rev. 2/01

**County:** \_\_\_\_\_ **Tax Year:** \_\_\_\_\_

The county governing body for the above county has set the current year's tax rates as follows:

<b>Purpose of Tax Rate</b> (code from Utah Code Annotated)	<b>Certified Tax Rate</b> (Report 713 line 10 or 713B col. 5)	<b>Proposed Tax Rate</b> (Report 694 line 7 or 694B col. 3)	<b>Maximum By Law</b>	<b>Budgeted Revenue</b> (Report 694 line 1 or 694B col. 2)
<b>General County Purposes</b> (010*) §59-2-908			.003200/.003600	
<b>Interest and Sinking Fund</b> (020) §17-12-1			Sufficient	
<b>County Library</b> (030) §9-7-501			.001000	
<b>Discharge of Judgement</b> (190) §59-2-1328 & 1330			Sufficient	
<b>Flood Control</b> (040) §17-8-6			Sufficient	
<b>County Health</b> (540) §26A-1-117			0.000400	
<b>Tort Liability</b> (050) Government Immunity Act §63-30-27			0.000100	
<b>Other</b> (Specify purpose and statute):				
<b>Total Tax Rate</b>			<b>Total Revenue</b>	

**Certification by Taxing Entity**

I, \_\_\_\_\_, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

Mailing address: \_\_\_\_\_

**Note:** This report must be filed with the county auditor before June 22nd.

**Certification by County Auditor**

I have examined the information submitted on this statement and have found it to be true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Note:** County auditors must forward one copy of this report to the State Tax Commission on or before June 22nd.

\* These numbers refer to the budget types used by the State Tax Commission.

<p style="text-align: center;"><b>Instructions</b> Tax Rate Summary Worksheets Report 693</p>	<p style="text-align: center;"><b>Form PT-250</b> pt-250-inst.doc Rev. 2/01</p>
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Prepared by:	Taxing entities
Statutory reference:	UCA §59-2-912 & 913
Due date:	June 22/August 17

## Purpose

Report 693 summarizes an entity's proposed and certified tax rates and also provides budgeted revenue for each budget type for the taxing entities.

## General Information

The summary sheets are similar in form for all the taxing entities within the state. A separate summary sheet should be used for each taxing entity.

County auditors shall fill in the certified rate for each budget type in the entity. These rates are found on either line 10 of Report 713 or column 5 of Report 713B. County auditors shall fill in these rates before the forms are sent to taxing entities.

Once the taxing entity receives Report 693, its representative completes the form.

In the **Proposed Tax Rate** column, the taxing entity enters the proposed tax rate found on either line 7 of Report 694 or column 3 of Report 694B.

For debt service, the certified tax rate is the same as the proposed tax rate and should equal the amount necessary to meet debt service. **Attach a debt service schedule with this form.**

In the **Budgeted Revenue** column, the taxing entity will enter the revenue figure shown on line 1 of Report 694 or column 2 of Report 694B.

County auditors complete two Report 693s for the county; one for the general funds and one for the assessing and collecting funds.

Taxing entity representatives sign and date the form and forward it to county auditors.

County auditors review each Report 693, sign and date each form and then forward all the Report 693s to the State Tax Commission.

**Note:** If the proposed tax rate is greater than the certified tax rate, the taxing entity will need to complete the truth in taxation requirements. If the entity does not want to go through truth in taxation, the entity has to reduce its proposed rate to match the certified rate and adjust the budget accordingly.

**City/Town  
Tax Rate Summary  
Report 693**

**Form PT-250CTY**  
pt-250cty.xls Rev. 2/01

**City/Town:** \_\_\_\_\_

**County:** \_\_\_\_\_ **Tax Year:** \_\_\_\_\_

The Board of Trustees for the above city or town has set the current year's tax rates as follows:

Purpose of Tax Rate (code from Utah Code Annotated)	Certified Tax Rate (Report 713 line 10 or 713B col. 5)	Proposed Tax Rate (Report 694 line 7 or 694B col. 3)	Maximum By Law	Budgeted Revenue (Report 694 line 1 or 694B col. 2)
<b>General Purposes</b> (010*) §10-6-133/10-5-112	_____	_____	.007000	_____
<b>Interest &amp; Sinking Fund</b> (020) §11-1-1	_____	_____	Sufficient	_____
<b>Water, Light, Power, Sewage, Water Purification</b> (140) §10-7-14.2	_____	_____	.000800	_____
<b>Hospitals</b> (080) (towns & 3rd class cities) §10-8-91	_____	_____	.001000	_____
<b>Tort Liability</b> (050) Government Immunity Act §63-30-27	_____	_____	.000100	_____
<b>Recreation</b> (090) §11-2-7	_____	_____	Sufficient	_____
<b>Special Imp. Guaranty</b> (200) §17A-3-334	_____	_____	.000200	_____
<b>City Library</b> (030) §9-7-401	_____	_____	.001000	_____
<b>Judgement Recovery</b> (190) §59-2-1328 & 1330	_____	_____	Sufficient	_____
<b>Other</b> (Specify purpose and statute):	_____	_____		_____
<b>Total Tax Rate</b>	<div></div>	<div></div>	<b>Total Revenue</b>	<div></div>

**Certification by Taxing Entity**

I, \_\_\_\_\_, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

Mailing address: \_\_\_\_\_

**Note:** This report must be filed with the county auditor before June 22nd.

**Certification by County Auditor**

I have examined the information submitted on this statement and have found it to be true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Note:** County auditors must forward one copy of this report to the State Tax Commission on or before June 22nd.

\* These numbers refer to the budget types used by the State Tax Commission.

<p style="text-align: center;"><b>Instructions</b> Tax Rate Summary Worksheets Report 693</p>	<p style="text-align: center;"><b>Form PT-250</b> pt-250-inst.doc Rev. 2/01</p>
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Prepared by:	Taxing entities
Statutory reference:	UCA §59-2-912 & 913
Due date:	June 22/August 17

## Purpose

Report 693 summarizes an entity's proposed and certified tax rates and also provides budgeted revenue for each budget type for the taxing entities.

## General Information

The summary sheets are similar in form for all the taxing entities within the state. A separate summary sheet should be used for each taxing entity.

County auditors shall fill in the certified rate for each budget type in the entity. These rates are found on either line 10 of Report 713 or column 5 of Report 713B. County auditors shall fill in these rates before the forms are sent to taxing entities.

Once the taxing entity receives Report 693, its representative completes the form.

In the **Proposed Tax Rate** column, the taxing entity enters the proposed tax rate found on either line 7 of Report 694 or column 3 of Report 694B.

For debt service, the certified tax rate is the same as the proposed tax rate and should equal the amount necessary to meet debt service. **Attach a debt service schedule with this form.**

In the **Budgeted Revenue** column, the taxing entity will enter the revenue figure shown on line 1 of Report 694 or column 2 of Report 694B.

County auditors complete two Report 693s for the county; one for the general funds and one for the assessing and collecting funds.

Taxing entity representatives sign and date the form and forward it to county auditors.

County auditors review each Report 693, sign and date each form and then forward all the Report 693s to the State Tax Commission.

**Note:** If the proposed tax rate is greater than the certified tax rate, the taxing entity will need to complete the truth in taxation requirements. If the entity does not want to go through truth in taxation, the entity has to reduce its proposed rate to match the certified rate and adjust the budget accordingly.

**School District Tax Rate Summary****Report 693****Form PT-250-SCH**

pt-250sch.xls Rev. 2/01

**School District:** \_\_\_\_\_**County:** \_\_\_\_\_ **Tax Year:** \_\_\_\_\_

The Board of Education for the above school district has set the current year's tax rates as follows:

<b>Purpose of Tax Rate</b> (code from Utah Code Annotated)	<b>Certified Tax Rate</b> (Report 713 line 10 or 713B col. 5)	<b>Proposed Tax Rate</b> (Report 694 line 7 or 694B col. 3)	<b>Maximum By Law</b>	<b>Budgeted Revenue</b> (Report 694 line 1 or 694B col. 2)
<b>Basic State Levy</b> (210*) §53A-17a-135			Calculated	
<b>Voted Leeway</b> (510) §53A-17a-133 Rate limit: _____ Date of election: _____			Voted	
<b>Board App Leeway</b> §53A-17a-134 Rate limit: _____ (515) Date of election: _____			.000400	
<b>Voted Capital Leeway</b> §53A-16-110 Rate limit: _____ (500) Date of election: _____ Date of expiration: _____			Less than 0.2% of Taxable Value	
<b>Transportation</b> (220) §53A-17a-127			.000300	
<b>Recreation Facilities</b> (090) §11-2-7			Sufficient	
<b>Tort Liability</b> (050) §63-30-27			.000100	
<b>Capital Outlay</b> (240) §53A-16-107			.002400	
<b>10% Additional</b> §53A-17a-145 <b>Other</b> (521)				
<b>Debt (Non-G.O.)</b> (520)			Calculated	
<b>Judgement Recovery</b> (190) §59-2-1328 & 1330			Sufficient	
<b>Subtotal Tax Rate</b>				
<b>General Obligation Debt</b> (230) §51-5-4			Sufficient	
<b>Total Tax Rate</b>			<b>Total Revenue</b>	

**Certification by Taxing Entity**

I, \_\_\_\_\_, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

Mailing address: \_\_\_\_\_

**Note:** This report must be filed with the county auditor before June 22nd.**Certification by County Auditor**

I have examined the information submitted on this statement and have found it to be true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Note:** County auditors must forward one copy of this report to the State Tax Commission on or before June 22nd.

\* These numbers refer to the budget types used by the State Tax Commission.



<p style="text-align: center;"><b>Instructions</b> Tax Rate Summary Worksheets Report 693</p>	<p style="text-align: center;"><b>Form PT-250</b> pt-250-inst.doc Rev. 2/01</p>
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Prepared by:	Taxing entities
Statutory reference:	UCA §59-2-912 & 913
Due date:	June 22/August 17

## Purpose

Report 693 summarizes an entity's proposed and certified tax rates and also provides budgeted revenue for each budget type for the taxing entities.

## General Information

The summary sheets are similar in form for all the taxing entities within the state. A separate summary sheet should be used for each taxing entity.

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In the **Budgeted Revenue** column, the taxing entity will enter the revenue figure shown on line 1 of Report 694 or column 2 of Report 694B.

County auditors complete two Report 693s for the county; one for the general funds and one for the assessing and collecting funds.

Taxing entity representatives sign and date the form and forward it to county auditors.

County auditors review each Report 693, sign and date each form and then forward all the Report 693s to the State Tax Commission.

**Note:** If the proposed tax rate is greater than the certified tax rate, the taxing entity will need to complete the truth in taxation requirements. If the entity does not want to go through truth in taxation, the entity has to reduce its proposed rate to match the certified rate and adjust the budget accordingly.

**Special Service District  
Tax Rate Summary  
Report 693**

**Form PT-250-SSD**  
pt-250ssd.xls Rev. 2/01

**Special Service District:** \_\_\_\_\_

**County:** \_\_\_\_\_ **Tax Year:** \_\_\_\_\_

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Certified Tax Rate (Report 713 line 10 or 713B col. 5)	Proposed Tax Rate (Report 694 line 7 or 694B col. 3)	Maximum By Law	Budgeted Revenue (Report 694 line 1 or 694B col. 2)
<b>Mosquito Abatement</b> (110*) §17A-2-909			0.000400	
<b>Cemetery Maintenance</b> (100) §17A-2-222			0.000400	
<b>County Improvement District for Water, Sewage, Flood Control, Electric and Gas</b> (140) §17A-2-312			0.000800	
<b>Fire Protection</b> (070) §17A-2-618			0.000800	
<b>Water Conservancy</b> (150) §17A-2-1423			Under Const .000100 After const .000200 Upper basin .000400 Lower basin .001000	
<b>Tort Liability</b> (050) §63-30-27 (Government Immunity Act)			0.000100	
<b>Metropolitan Water</b> (120) §17A-2-834			Sufficient	
<b>County Service Area</b> (570) §17A-2-414			0.001400	
<b>Part 13, Multiple Service Area</b> (160) §17A-2-1322			Voted	
<b>Debt Service</b> (020) §11-1-1			Sufficient	
<b>Judgement Recovery</b> (190) §59-2-1328 & 1330			Sufficient	
<b>Other</b> (Specify purpose and statute):				
<b>Total Tax Rate</b>			<b>Total Revenue</b>	

**Certification by Taxing Entity**

I, \_\_\_\_\_, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

Mailing address: \_\_\_\_\_

**Note:** This report must be filed with the county auditor before June 22nd.

**Certification by County Auditor**

I have examined the information submitted on this statement and have found it to be true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Note:** County auditors must forward one copy of this report to the State Tax Commission on or before June 22nd.

\* These numbers refer to the budget types used by the State Tax Commission.

<p style="text-align: center;"><b>Instructions</b> Tax Rate Summary Worksheets Report 693</p>	<p style="text-align: center;"><b>Form PT-250</b> pt-250-inst.doc Rev. 2/01</p>
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Prepared by:	Taxing entities
Statutory reference:	UCA §59-2-912 & 913
Due date:	June 22/August 17

## Purpose

Report 693 summarizes an entity's proposed and certified tax rates and also provides budgeted revenue for each budget type for the taxing entities.

## General Information

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**Note:** If the proposed tax rate is greater than the certified tax rate, the taxing entity will need to complete the truth in taxation requirements. If the entity does not want to go through truth in taxation, the entity has to reduce its proposed rate to match the certified rate and adjust the budget accordingly.

<p><b>Resolution Adopting Final Tax Rates and Budgets</b></p> <p><b>Report 800</b></p>	<p><b>Form PT-255</b></p> <p>pt-255.xls Rev. 2/01</p>
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**Form PT-255**  
pt-255.xls Rev. 2/01

**County:** \_\_\_\_\_ **Year:** \_\_\_\_\_

It is hereby resolved that the governing body of (entity name): \_\_\_\_\_

approves the following property tax rate(s) and revenue(s) for the year: \_\_\_\_\_

1 Fund/Budget Type	2 Revenue	3 Tax Rate
Totals		

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

**Signature of Governing Chair**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_

<b>Instructions</b> Resolution of Final Tax Rates and Budgets Report 800	<b>Form PT-255</b> pt-255-inst.doc Rev. 2/01
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Prepared by:	Taxing entities
Statutory reference:	UCA §59-2-919 & 920
Due date:	August 17

## General Information

Report 800 shall be completed by taxing entities that have completed the truth in taxation process and have adopted the new budgets and tax rates. This form is forwarded to county auditors and the State Tax Commission by August 17.

### Line 1 – Fund/Budget Type

List all of the fund/budget types for this entity.

### Line 2 – Revenue

List the final adopted revenue for each budget type.

### Line 3 – Tax Rate

List the final adopted tax rate for each budget type.

### Totals Line

Add the amounts in columns 2 and 3 and enter the totals here.